

appropriate ATF officer, retain one copy for his files, and deliver the original and remaining copy to the officer to whom the shipment is consigned, or in whose care it is shipped, as required by subpart M of this part. Where the shipment is for delivery for use on aircraft, the copy marked "Consignee's Copy", provided for in § 252.214, shall be forwarded to the airline company at the airport.

(46 Stat. 690, as amended, 48 Stat. 999, as amended, 72 Stat. 1336; 19 U.S.C. 1309, 81c, 26 U.S.C. 5062)

§ 252.219 Return of wine withdrawn for export with benefit of drawback.

When notice is filed by an exporter as provided in § 252.220, wine on which the tax has been paid or determined, and which was withdrawn especially for export with benefit of drawback as provided in § 252.211, but which wine has not been laden for export, laden for use, or deposited in a foreign-trade zone, may for good cause be returned under the applicable provisions of this part and 27 CFR part 24:

- (a) To a taxpaid storeroom at a bonded wine cellar; or
- (b) To a wholesale liquor dealer.

The export marks on wines returned under this section shall be removed from the containers.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1336, as amended (26 U.S.C. 5062))

[T.D. ATF-198, 50 FR 8562, Mar. 1, 1985, as amended by T.D. ATF-344, 58 FR 40355, July 28, 1993]

§ 252.220 Notice of return.

If an exporter desires to return wine to a bonded wine cellar or wholesale liquor dealer as provided in § 252.219, he shall file a notice, executed under the penalties of perjury, with the appropriate ATF officer. The notice shall be prepared in triplicate for submission to the customs official as required in § 252.220a. The notice shall show the:

- (a) Name, address, and registration number of the bonded wine cellar from which withdrawn;
- (b) Date and serial number of the Form 1582-A (5120.24) on which the wine was withdrawn;

(c) Present location of the wine to be returned;

(d) Number, size and identification of the containers;

(e) Total wine gallons for each tax class of wine; and

(f) Reason for the return.

(Approved by the Office of Management and Budget under control number 1512-0292)

(Sec. 201, Pub. L. 85-859, 72 Stat. 1336, as amended (26 U.S.C. 5062))

[T.D. ATF-198, 50 FR 8562, Mar. 1, 1985; 50 FR 23410, June 4, 1985]

§ 252.220a Responsibility for return of wine withdrawn for export with benefit of drawback.

The exporter shall be responsible for arranging the return of wine under this subpart to the proprietor or wholesale liquor dealer receiving the wine. The exporter or his agent shall submit the original and copies of the notice required by § 252.220 to the appropriate customs official. If the wine is returned before Form 1582-A (5120.24) has been filed with the customs official, the exporter shall submit ATF Form 1582-A with the notice. The customs officer shall, if the wine is eligible for return under § 252.219, accept the notice as authority for the return of the wine to the premises identified in the notice. The customs officer shall acknowledge receipt of the notice, retain a copy, and return the original and one copy of the notice to the exporter. The exporter shall retain the copy and file the original of the notice with the appropriate ATF officer.

(Sec. 201, Pub. L. 85-859, 72 Stat. 1336, as amended (26 U.S.C. 5062))

[T.D. ATF-198, 50 FR 8562, Mar. 1, 1985]

Subpart L—Exportation of Beer With Benefit of Drawback

§ 252.221 General.

Beer brewed or produced in the United States and on which the internal revenue tax has been paid may, subject to this part, be:

- (a) Exported;
- (b) Delivered for use as supplies on the vessels and aircraft described in § 252.21; or